

Galvin & Associates, LLC

Certified Public Accountant

320 Newport Avenue
Rumford, Rhode Island 02916
Tel: 401-435-3611 • Fax: 401-490-0648

RECEIVED

2011 OCT 11 AM 8:45

FEC MAIL CENTER

October 3, 2011

Mr. Chris Jones
Senior Campaign Finance Analyst
Reports Analysis Division
Federal Election Commission
Washington, DC 20463

Re: Bill Lynch For Congress
ID# C00477190
Year-end report (10/01/10-12/31/10)

Dear Mr. Jones,

In response to your letter dated August 31, 2011, please be advised that we have refunded all parties concerned. The names of the 5 people refunded and the amounts are as follows:

Michael Rankowitz	-	2400	(2400 general campaign)
Joseph Healey	-	2400	(2400 general campaign)
Sheila Heffron	-	2400	(2400 general campaign)
Phil O'Dowd	-	2400	(2400 general campaign)
Delano Brooks	-	500	(2400 general campaign)

We are enclosing copies of cancelled checks from the bank statements for Michael Rankowitz and Sheila Heffron. Once we receive the cancelled checks from the other parties involved, we will forward same to you.

I trust the above is sufficient; however, should you require any additional or have any questions, please do not hesitate to contact me.

Sincerely,



Edward J. Galvin
Custodian of Records

11030670846